

Exhibit 300: Capital Asset Summary

Part I: Summary Information And Justification (All Capital Assets)

Section A: Overview & Summary Information

Date Investment First Submitted: 2010-09-15
Date of Last Change to Activities: 2012-08-31
Investment Auto Submission Date: 2012-02-27
Date of Last Investment Detail Update: 2012-02-27
Date of Last Exhibit 300A Update: 2012-08-31
Date of Last Revision: 2012-08-31

Agency: 015 - Department of the Treasury **Bureau:** 35 - Bureau of the Public Debt

Investment Part Code: 01

Investment Category: 00 - Agency Investments

1. Name of this Investment: Summary Debt Accounting Services (SDAS)

2. Unique Investment Identifier (Ull): 015-000000060

Section B: Investment Detail

- 1. Provide a brief summary of the investment, including a brief description of the related benefit to the mission delivery and management support areas, and the primary beneficiary(ies) of the investment. Include an explanation of any dependencies between this investment and other investments.**

The Summary Debt Accounting Services (SDAS) investment is supported by the Public Debt Accounting and Reporting System (PARS) used to facilitate debt accounting services. The SDAS investment provides accurate and timely financial information to manage the government's finances effectively. Public Debt's mission is to borrow the money needed to operate the federal government, account for the resulting debt and provide reimbursable support services to federal agencies. The SDAS investment fulfills strategic goals and the mission of the Public Debt by providing timely and accurate data concerning the public debt of the United States; improving on the clarity, usefulness, and availability of federal debt financial information; and ensuring that the investment maintains its efficiency by modernizing and redefining business processes to accommodate changes in the debt accounting environment. The SDAS investment provides value to the taxpayer and government by producing accurate and timely financial information, which helps Public Debt and Treasury manage the government's finances effectively. The SDAS investment allows Public Debt to report the national debt to the penny and to fulfill customer expectations by providing quality customer service and transaction processing for investors in Treasury securities. This investment also plays a major part in assisting Public Debt to close the books within two business days each month. SDAS is a major contributor to the consumer confidence associated with managing the national debt. The SDAS investment is currently supported by

the Public Debt Accounting and Reporting System (PARS) and is beginning a long-term bureau goal to modernize the investment by initiating the use of shared service solutions in order to better respond to shifts in reporting requirements, responsibilities, and financial information needs. The modernization of the investment will also provide opportunities to strengthen financial reporting.

2. How does this investment close in part or in whole any identified performance gap in support of the mission delivery and management support areas? Include an assessment of the program impact if this investment isn't fully funded.

The SDAS program fulfills its strategic goals and the mission of Public Debt by providing timely and accurate data (daily, monthly, quarterly, and annual reports) concerning the public debt of the United States by improving on the clarity, usefulness, and availability of federal debt financial information; and by ensuring that the program maintains its efficiency by modernizing and redefining business processes to match changes in the debt accounting environment. If funding for the SDA investment was discontinued, business operations, other investments/systems, and future costs would be greatly affected. These distressed areas would, in turn, result in obvious performance gaps. * Business operations - The accuracy and the timeliness of information relating to the national debt would be hindered if the SDA investment did not receive funding. Without PARS, this information could not be provided as quickly as it is being presented in the current environment. Additionally, without this investment manual intervention would greatly increase the likelihood of error. * Other investments/systems - There is no other system that could be relied upon to produce the summary level accounting information that this investment provides. Therefore, several systems that interface with PARS would be affected within the Bureau and Treasury if it did not receive funding. While these systems contain great amounts of financial/security information at a detail level, they depend on PARS to properly receive transferred data and compile it into a summarized format that can be utilized on a daily basis. * Future costs - Without funding for SDA, expenses to perform the functionality that this investment exhibits would greatly increase the costs of operations. This is due to the fact that additional personnel would have to be hired to manually perform the tasks that PARS is automatically achieving. * Performance gap - In addition to calculating the national debt on a daily basis, PARS also has the responsibility of providing information for financial statement purposes. Cited as one of this investment's performance goals is the production of financial statements on a daily basis. Without the SDAS investment, this initiative could not possibly be achieved. Additionally, if SDAS funding were not available performance gaps would be apparent in relation to the time expectations placed upon producing the Daily Treasury Statement (DTS).

3. Provide a list of this investment's accomplishments in the prior year (PY), including projects or useful components/project segments completed, new functionality added, or operational efficiency achieved.

The SDAS Modernization Project is moving beyond the business phase and into the technical phase. Recent accomplishments include the following: - Completed analysis and design to support alternative solutions. - Continuation of high level architecture/transaction mapping or crosswalk from the legacy transaction code to the new transaction event. - Developed a process to extract & load transactions establish an experimental parallel environment for testing purposes. - Tested transactions in the new design environment including a mock Daily Treasury Statement and Treasury bill detail on the Monthly Statement

of Public Debt.

4. Provide a list of planned accomplishments for current year (CY) and budget year (BY).

CY (12) Reengineering and/or retooling of the processes associated with collecting, verifying, and disseminating securities and financial information as part of the SDAS systems modernization project. BY (13) Continue reengineering and/or retooling of the processes associated with collecting, verifying, and disseminating securities and financial information as part of the SDA systems modernization project.

5. Provide the date of the Charter establishing the required Integrated Program Team (IPT) for this investment. An IPT must always include, but is not limited to: a qualified fully-dedicated IT program manager, a contract specialist, an information technology specialist, a security specialist and a business process owner before OMB will approve this program investment budget. IT Program Manager, Business Process Owner and Contract Specialist must be Government Employees.

2010-10-12

Section C: Summary of Funding (Budget Authority for Capital Assets)

1.

Table I.C.1 Summary of Funding

	PY-1 & Prior	PY 2011	CY 2012	BY 2013
Planning Costs:	\$0.0			\$0.0
DME (Excluding Planning) Costs:	\$0.0	\$0.0	\$6.3	\$6.1
DME (Including Planning) Govt. FTEs:	\$0.0	\$1.9	\$2.1	\$1.9
Sub-Total DME (Including Govt. FTE):	0	\$1.9	\$8.4	\$8.0
O & M Costs:	\$0.0	\$0.0	\$0.0	\$0.2
O & M Govt. FTEs:	\$0.0	\$3.6	\$4.2	\$4.5
Sub-Total O & M Costs (Including Govt. FTE):	0	\$3.6	\$4.2	\$4.7
Total Cost (Including Govt. FTE):	0	\$5.5	\$12.6	\$12.7
Total Govt. FTE costs:	0	\$5.5	\$6.3	\$6.4
# of FTE rep by costs:	0	54	62	61
Total change from prior year final President's Budget (\$)		\$3.4	\$7.1	
Total change from prior year final President's Budget (%)		2.65%	2.29%	

2. If the funding levels have changed from the FY 2012 President's Budget request for PY or CY, briefly explain those changes:

In FY 2011, Public Debt's IT priorities were shifted to accelerate the implementation of the Summary Debt Accounting Services (SDAS) Modernization project. This system is used to account for the nation's debt to the penny. It became important that the system, which has been running since 1992, be modernized. These efforts will strengthen financial reporting and redefining business processes to accommodate changes in the debt accounting environment and the increased scrutiny surrounding the debt.

Section D: Acquisition/Contract Strategy (All Capital Assets)

Table I.D.1 Contracts and Acquisition Strategy

Contract Type	EVM Required	Contracting Agency ID	Procurement Instrument Identifier (PIID)	Indefinite Delivery Vehicle (IDV) Reference ID	IDV Agency ID	Solicitation ID	Ultimate Contract Value (\$M)	Type	PBSA ?	Effective Date	Actual or Expected End Date
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NONE

2. If earned value is not required or will not be a contract requirement for any of the contracts or task orders above, explain why:

Exhibit 300B: Performance Measurement Report

Section A: General Information

Date of Last Change to Activities: 2012-08-31

Section B: Project Execution Data

Table II.B.1 Projects

Project ID	Project Name	Project Description	Project Start Date	Project Completion Date	Project Lifecycle Cost (\$M)
SDAMod	SDA Modernization Project	Modernization of the current debt accounting environment.			

Activity Summary

Roll-up of Information Provided in Lowest Level Child Activities

Project ID	Name	Total Cost of Project Activities (\$M)	End Point Schedule Variance (in days)	End Point Schedule Variance (%)	Cost Variance (\$M)	Cost Variance (%)	Total Planned Cost (\$M)	Count of Activities
SDAMod	SDA Modernization Project							

Key Deliverables

Project Name	Activity Name	Description	Planned Completion Date	Projected Completion Date	Actual Completion Date	Duration (in days)	Schedule Variance (in days)	Schedule Variance (%)
SDAMod	FY 2012 DME1a	FY 2012 - DME 1a- Incrementally define/design/develop /deploy phases of migrating to shared service solutions	2012-03-31	2012-03-31	2012-03-31	182	0	0.00%
SDAMod	FY 2012 DME2a	FY 2012 - DME 2a-	2012-03-31	2012-03-31	2012-03-31	182	0	0.00%

Key Deliverables								
Project Name	Activity Name	Description	Planned Completion Date	Projected Completion Date	Actual Completion Date	Duration (in days)	Schedule Variance (in days)	Schedule Variance (%)
		Contractor consulting services and software development to incrementally define/design/develop /deploy phases of migrating to a shared service solution						
SDAMod	FY 2012 DME1b	FY 2012 - DME 1b- Incrementally define/design/develop /deploy phases of migrating to shared service solutions	2012-09-30	2012-09-30		182	0	0.00%
SDAMod	FY 2012 DME2b	FY 2012 - DME 2b- Contractor consulting services and software development to incrementally define/design/develop /deploy phases of migrating to a shared service solution	2012-09-30	2012-09-30		182	0	0.00%

Section C: Operational Data

Table II.C.1 Performance Metrics

Metric Description	Unit of Measure	FEA Performance Measurement Category Mapping	Measurement Condition	Baseline	Target for PY	Actual for PY	Target for CY	Reporting Frequency
Percentage of monthly ledgers closed within 1 business day. Closing within 1 business day aids in receiving an unqualified opinion on the annual schedule of Federal Debt.	Percentage	Customer Results - Timeliness and Responsiveness	Over target	100.000000	100.000000	100.000000	100.000000	Monthly
Percentage of daily financial statements produced within 3 business days	Percentage	Mission and Business Results - Management of Government Resources	Over target	100.000000	100.000000	100.000000	100.000000	Monthly
Percentage of application availability during published business hours	Percentage	Technology - Reliability and Availability	Over target	100.000000	100.000000	99.870000	100.000000	Monthly
Percentage of completion of the Daily Treasury Statement verification by 11:30 AM each business day	Percentage	Process and Activities - Cycle Time and Timeliness	Over target	90.000000	90.000000	0.000000	90.000000	Monthly
Elapsed time (seconds) it takes to run the Monthly Statement of the Public Debt. Timely running of the MSPD report assists and supports the stated goal by aiding our ability to publish the report on time and provide accurate data.	Seconds	Technology - Efficiency	Under target	132.000000	130.000000	100.000000	127.000000	Monthly

